



**U.S. ARMY CYBER CENTER OF EXCELLENCE
AND FORT GORDON
OFFICE OF THE STAFF JUDGE ADVOCATE
Legal Assistance Division**



This Information Paper from the Fort Gordon Legal Assistance Division contains general legal information on a topic upon which Legal Assistance Attorneys typically advise. The information provided is general in nature and does not constitute formal, specific legal advice. If you wish to receive legal advice specific to your situation, please consult an attorney.

**Cyber Advocacy:
IRS Economic Stimulus Impact Payments (COVID-19 Stimulus Checks)**

The recently passed Coronavirus Aid, Relief, and Security Act (or CARES Act) authorized the federal government to make direct recovery rebates to individuals, commonly known as stimulus checks.

The stimulus checks are tied to an individual's income tax filing status for 2018 or 2019 income taxes. The stimulus checks will be issued to U.S. residents in the amount of \$1,200 for individuals or head of household filers, and \$2,400 for married filing jointly filers. The recipient must not be a dependent of another taxpayer and have a work-eligible Social Security Number with an adjusted gross income up to

- \$75,000 for individuals;
- \$112,000 for head of household filers; and,
- \$150,000 for married filing jointly couples.

Taxpayers will receive a reduced payment if their AGI is between:

- \$75,000 and \$99,000 if filing single or married filing separately;
- \$112,000 and \$136,500 for head of household filers; and,
- \$150,000 and \$198,000 for married filing jointly filers.

The amount of the reduced payment will be based on the taxpayer's specific adjusted gross income.

Eligible retirees and recipients of Social Security, Railroad Retirement, disability or veterans' benefits as well as taxpayers who do not make enough money to normally have to file a tax return will receive a payment. This also includes those who have no income, as well as those whose income comes entirely from certain benefit programs, such as Supplemental Security Income benefits. Retirees who receive either Social Security retirement or Railroad Retirement benefits will also receive payments automatically.

******* UPDATE YOUR BANK ACCOUNT INFORMATION WITH THE IRS *******

The stimulus checks will be distributed to individuals via direct deposit based on bank account information provided on their 2018 or 2019 income tax returns. Paper checks will be issued to taxpayers if the IRS does not have bank account information. To avoid delay in receiving your stimulus check, and ensure your payment is provided to the correct account, make sure you update your bank account information at <https://www.irs.gov/coronavirus/get-my-payment>. This is especially important for individuals who used either a Refund Anticipation Check (RAC) or Refund Anticipation Loan (RAL), taxpayers who did not provide bank account information to the IRS on their 2018 or 2019 income tax returns due to owing money, or who for any other reason have not provided their current bank account information to the IRS.

Additional Information

For additional information, visit <https://www.irs.gov/coronavirus/get-my-payment-frequently-asked-questions>. For legal issues, you may contact the Fort Gordon Legal Assistance Division located at 267 Heritage Park Lane, Building 35202, Fort Gordon, Georgia. You may reach the office by calling (706) 791-7812 / 7813. To comply with social distancing guidelines, the Legal Assistance Division's lobby is currently closed to the public; however, the telephone lines are being answered and voice messages monitored.